

GOVERNMENT



GAZETTE

**EXTRAORDINARY
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Gangtok

Friday 13th December, 2019

No. 590

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 42/2019- State Tax

Dated: 24/09/2019

NOTIFICATION

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government hereby appoints the 24th day of September, 2019, as the date of which the provisions of rules 10, 11, 12 and 26 of the State Goods and Services Tax (Fourth Amendment) Rules, 2019 [notification No. 31/2019-State Tax, dated the 28th June, 2019, published in the Gazette of Sikkim.

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**